

Message Text

UNCLASSIFIED

PAGE 01 GENEVA 01078 151111Z
ACTION IO-13

INFO OCT-01 ISO-00 CPR-01 FBOE-00 L-03 /018 W
-----151115Z 046463 /21

R 151034Z FEB 77
FM USMISSION GENEVA
TO SECSTATE WASHDC 5206
INFO USMISSION USUN NEW YORK

UNCLAS GENEVA 1078

FOR S/CPR: ALSO FOR IO/EX

E.O. 11652: N/A
TAGS: FDIP, AFSP
SUBJECT: TAXATION OF WATER IN PRIVATE LEASING

1. A REVIEW OF LEASES CURRENTLY IN EFFECT AS WELL AS THOSE BEING PROCESSED REVEALS THE FREQUENT INCLUSIONS OF "TAX FOR WATER PURIFICATION." THIS CLAUSE WHICH IS NOT PART OF STANDARD LEASES IS USUALLY ADDED AS A DIRECT CHARGE TO LESSEE RATHER THAN TO OWNERS. THIS TAX IS IN ADDITION TO CHARGES FOR ACTUAL METERED WATER CONSUMPTION. THE COMPUTATION IS BASED ON VALUE OF DWELLING AT TIME OF CONSTRUCTION (1/100) AND CONTINUING CHANGE THEREAFTER AT THE RATE OF ONE PER 1,000 PER ANNUM.

2. WHILE THIS SEEM AS A DIRECT BENEFICIAL TAX THE CONSENSUS AMONG VARIOUS LEGAL EXPERTS IS THAT "IF IT IS BASED ON THE VALUE OF THE DWELLING, NOT ON VOLUME OF WATER CONSUMPTION, AND IF THE WATER TAX BILLING IS SEPARATE FROM THE CONSUMPTION BILLING; THEN THE TAX IS PROPERLY PAYABLE BY THE OWNER, NOT BY THE LESSEE OF THE DWELLING."

3. FYI. MOST REAL ESTATE AGENCIES (REGIES) CONSIDER THIS TAX PART OF LESSEE RESPONSIBILITY, ALTHOUGH SWISS MISSION AGREES THIS PROBABLY NOT APPROPRIATE IN VIEW RECIPROCITY AND USUAL PRIVILEGES AND IMMUNITIES.

UNCLASSIFIED

UNCLASSIFIED

PAGE 02 GENEVA 01078 151111Z

4. U.S. MISSION NEW YORK REPORTS WATER TAXES AND CONSUMPTION BILL NEITHER A PART OF LEASE NOR A CHARGE TO LESSEE.

5. PLEASE ADVISE. CATTO

UNCLASSIFIED

NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: WATER, TAXES, LEASES, BUILDINGS & GROUNDS
Control Number: n/a
Copy: SINGLE
Sent Date: 15-Feb-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977GENEVA01078
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770053-0505
Format: TEL
From: GENEVA
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770242/aaaabkob.tel
Line Count: 60
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 6145cec6-c288-dd11-92da-001cc4696bcc
Office: ACTION IO
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: n/a
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 05-Nov-2004 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 3322539
Secure: OPEN
Status: NATIVE
Subject: TAXATION OF WATER IN PRIVATE LEASING
TAGS: PDIP, AFSP, SZ
To: STATE
Type: TE
vdkgvwkey: odbc://SAS/SAS.dbo.SAS_Docs/6145cec6-c288-dd11-92da-001cc4696bcc
Review Markings:
Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
22 May 2009
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009